G R S App F IX 4]

194/ -

(ML)

File No 109 – 42

Serial Nos 1, 2, 3, 4, 5, 6, 7, 8, 9

Previous References

Later References

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Jan 43

SUBJECT

Inspection Notes of the Mamdoza Town held for 1941–42 and the mis-appropriation of Toll-collections in the Mahal

Serial No

From the D C Mandya

No C 2667/40-41 Dt 1-8-41.

Forwarding the note of enquiry of the Mandya Town III Officer held by him on 23-7-41-24 & 25-7-6-41

1) Octroi duty and on Kerosene is collected only on such quantities of it as are sold in the Town without verifying the stocks in the depots ____

2) The register of mil property is not exhaustive.

____ 3) The abstract D.C.B of assessed taxes is noted below. Rs

Arrears on 1-7-40	4408
Demand for 1940-41	11997
Total	16405
Collections till 31-5-41	11531
Balance	4874

4) The arrears date from 1928 29 and decrees have been obtained from Civil Courts for the recovery of taxes in some cases. The register of suits is not complete

5) There is considerable delay in the issue of notices and distraint warrants

6) Messrs Devaiah and Junnappa, mil Councillors are in arrears for the taxes due by them for 1940 41. Special notices are stated to have been issued to them

NOTE—Contn Sheet

— n 2/221 . dis — ... for 10 ... ;
... off ...

Serial No

7) The amounts of cash security payable by the collection staff are not fixed though some of them have paid up amounts varying from Rs 12/- to Rs 100/-

8) A sum of Rs 196/- being the rent of the market stalls and auction of Rs 6·00/- representing the ground fee for the local shandy remain to be recovered.

9) A list of uncompleted works for the year 1939-40 is not prepared

10) Buildings register showing Capital and maintenance costs is not maintained

11) The inspecting officer states that an extension of the Rest Office buildings is an urgent necessity

12) The service registers of two members of the Office staff have not been received from the offices where they worked last

13) Record sorting is in arrears It is added that there is not no separate records room nor a clerk for this work

14) Audit reports for 1938-36 & 1936-37 are not fully disposed of

15) Advances aggregating Rs 96/- made to certain officials of the village are pending adjustment

16) A contribution of Rs 2723/-

11

714/2 Despatches Vols Mandya Town Municipal Offices

General and Revenue Secretariat

M File No 120 of 1941-42 [App F III-2

Serial No

towards water supply maintenance charges from Jan to July 1941 remains to be paid

17) The financial position of the Mcplty is as follows Rs

Opening Balance	5-2,867
Receipts till 31-5-41	78,625
Total	131,492
Expre ———	112,353
Balance	19,139

Subld

By 6/8/41 (Law Secy) HM 6-8

Minister (L S G)

Hm 2 7/8/41.

HM

By Why has action not been taken in the case of the misappropriation reported & report may be called for by

11 8 41

Hm 2 12/8/41

20

Draft letter calling for a report as submitted for appl

By 13/8 71 Issued HM 14-8

for

To the D C Mandya L 15-24 Dy 18-8-41 Calls for a report

OFFICE OF THE MINISTER FOR L S G & P H Date 8 8 41 No 824

SECY LAW DEPT 8 AUG 1941 GOVT OF MYSORE

TYPIST 15 AUG 1941 DEN & PIO

NOTE—Contn Sheet 14

Gen A

4) Inspection notes of the Mandya Town Municipal Office
3705/L - Misappropriation of toll income — SRB

Ml File No of 194

General and Revenue Secretariat

Serial No

From The D.C. Mandya

Letter no A5 C 5820/39-40 dt 22nd Dec 1941

Flagsp

Forwarding a copy of letter dt 13.12.41 recd from the Prest. Town Ml Cl, Mandya stating that a sum of Rs 101-0-0 has so far been recovered and the balance of Rs 42-9-0 will be recovered by stoppage one M.V. Sreeglachar toll Supervisor in the Mdy and adding that a further report will be sent in due course as the present one does not contain any particulars

2) Submitted for perusal and orders as to whether the receipt of a further detailed report, promised to be sent may be awaited?

Mysore 27/12 2) The amount seems to have been misappropriated during the year 1939-40 The delay in taking action to recover the same from the miscreant is not creditable The D.C may be asked to send up the detailed report in the matter by the 15th January with reasons as to the delay in effecting recovery of the amount & what action was taken to book the culprit (vide Munsiff's orders dated 11.8.41 above)

27/12/41

3) Submitted with a draft letter to the DC Mandya for aff[n]

- for perusal before issue

Mysore 2/1/42

Law Secy 2/1

Law Secy 2/1/42

To, The D C Mandya

L5937 dt 10.1.42. Issue Hm 6/1/42

Recd Sec & Sec 2nd Sheet ND-L70537/42 Calls for further information Asst 6/1/42

Sec A 10/1/42

SECY LAW DEPT 1941 GOVT OF MYSORE

3705
5191
5992 Misappropriation of toll income (5

General and Revenue Secretariat — File No 120 of 1941 — [App F III—2

Serial No

From the Dy Commr Manbhum
Letter No AS-5520/38-40 dt 4.4.42
Forwards a copy of the report sent by the Presdt of the Manbhum Jud Cl in the matter.

2) The Presdt has stated in his report that the amount misappropriated would come up to Rs 143-8-0 and not Rs 499-11-0 as mentioned by the Auditors as the auditors have made an error in the calculation of the value of the toll gate ticket books, that the amount of Rs 143-8-0 has been collected from the toll sponsor in easy instalments as he had no substantial means of livelihood & that he would again verify the amount misappropriated & submit a final report.

3) The receipt of the final report will be awaited

14/4/42 — Put up on 1st May 42

For perusal.

14/4

3) Refer para 19 of the Rules Regn Law Dept J Rm 14/4/42

31 — For perusal

(Munshi L S S) — Hm 15/4/42

For

32 — 21/4/42

Hm 21/4/42

For

OFFICE OF THE MINISTER FOR L S G & P H
Date 15 APR 1942
No 6436

NOTE—Contn Sheet

WD 04155—G1 B—55 000—28 10 41

b) - Inspection of the Mangalore Town Mully and misappropriation of Toll collection in the Mully

File No 1290/1 2276 of 194

General and Revenue Secretariat

Serial No

3) A dft D O letter is put up calling a further report re the misappropriating toll collection as promised by the D C Mangalore

Mr 3/10/42

3rd Somebody for 3/10/42

The reminder shall be issued after 7/11/42

To,

The D C Mangalore Dcl -

L 3721 dt 3-10-42 -

calls for the final report on the misappropriation of toll collection immediately

Sds A

From the D C Mangalore 6

No AS 5520/39-40 dt 8-10-42

7 ds the final report re the misappropriation of Toll collections in Mangalore Mully.

3) It is stated that the full amount of Rs 143-5-0 misappropriated by the Toll superviser was recovered. In the circumstances, the D C requests that the matter may be treated as closed

7b The report is submitted for perusal and orders with reference to para 1 & the notes thereon

Mr 2/11

Lawley for 11/11/42

SECY LAW DEPT 30 OCT 1942 GOVT OF MYSORE

P W D

Inspection Notes - Mauza Jawar and Mauza Misappropriation of Toll Collections in Mauza Noor Alla (7

General and Revenue Secretariat

Ind File No 109 of 1942 2279/1 [App F III-2

Serial No

37) The Accountant may please ascertain & see if the supplementary Salt Packets & Price are included in the Abstract amounts displayed

Acs 12-11-42

Marked SG 12/11/42

OFFICE OF THE MINISTER FOR L-S G-& P H
Date 12 11 42
No 3822

38) Who is this W/C - Supervisor or he an employee of the mfg of so what is he pay & his Servant he has put on?

Sd/- 12 11 42

Acs 12-11-42

39) SW-M 12 11/42

40) D/f letter is put up calling for the information as at Para 3 & supra

Sd/- 20/11 19/11

41) Done 20/11/42

To,

The D C Mandya

L 5188 dy 24 11 42

calls for certain information re the Toll Suspension

Sd/- A M 28/11

NOTE—Cont Sheet

WD 041 5—GPB—55 000—23 10 41

8)

2279V 3346--

Inspection notes - misappropriations of Lall - collections in the Mandya Town Mnlty -

File No 109 of 1942

General and Revenue Secretariat

Serial No 8

Letter No AS 55 20/39-40 dt 29-11-42 from the Dy Comr, Mandya sent showing that the Lall-Supervisor who was appointed for the first time by the President, Mandya Town Mnlty did not hold any appointment in any other office and that he is not now in service in any Mnlty

42) It is further stated that the services of the Lall-Supervisor were dispensed with when the misappropriation was found out the D.C. requests Govt to drop the matter, as already recommended.

43) Submitted for orders with reference to para 38 of the notes - Enclosed

28 M/11 In the P.V.D, the D.C Mandya
30/11/42 has answered the several points raised at para 38 supra. They are supported The D.C requests that the matter may be dropped as for orders regd para 38 supra.

Lawrence Lobo 3/12/42

SECY LAW DEPT 1942 GOVT OF MYSORE

Inspection notes - misappropriation of [illegible]

45) Submitted for reference
& Paras 3703B

OFFICE OF THE MINISTER
FOR L S G & P H
Date 3 12 42
No 443643

[illegible]
the question may be
discussed

Cus
2-12-42
[illegible]
18 12 42
Cus
21-12-42

[illegible]
Lieber
[illegible]

26
[illegible]
26

[illegible]
[illegible] 1942
CEN & REV SECTT

No. L 6614/8/61/1943, Communication
[illegible]

[illegible]

[illegible]

Yes

[illegible]

ML 120-41-13

Mandya Town

REPORT ON THE INSPECTION OF MUNICIPAL OFFICE

1 Name of Inspecting Officer — C M H Ranajodha Singh, Esq , B.A , Deputy Commissioner, Mandya

2 Duration of Inspection -
Date Commenced — 24th June 1941
Date concluded — 25th June 1941

3 Name of Officer incharge — Mr G N Nagaraja Rao, M Sc , From 1-7-40 to 28-10-40
Mr Louis De Souza, from 5-11-40 to the date of inspection

4 Previous Inspection -
Date — 12th June 1940
Name of inspecting Officer — The Deputy Commissioner, Mandya

Mr N A Singalachar Vice President
" J Venkatakrishnaiah, B A , I L B from 1-2-1941
" T Venkatakrishniah Chief Officer

QUESTIONS

I Council and Committees and Municipal Officers

1 Are there any vacancies in the Council? If so have steps been taken to fill up the same?

There are no vacancies at present The term of the previous constitution having expired during the year General Elections were held on 15-12-40 and 15 members were elected to the Council The Government have nominated 3 non-official Councillors and 3 ex-officio Councillors ~~making~~ making up the total strength of the council (21) The re-constituted Council ~~was~~ started functioning from ~~a~~ 1st February 1941 The present constitution will run for a period of 3 years A Register showing the attendance of members in maintained The attendance is fair

2 Have arrangements been made for the correct preparation and timely publication of lists of voters and persons eligible to stand for election?

Voters' lists were prepared in connection with the General Elections held in December 1941 This is still current

3 Do the Council and Managing and other Committees thereof meet regularly ?

The following Sub-Committees have been constituted during the year

1) Bye-law Committee
2) Assessment committee
3) Health Committee
4) Audit Committee
5) Town improvements

All the above Sub-Committees have met once since the date of their constitution and discussed matters, concerning several questions within the Scope of the Committees concerned A report on the result of examination of some of the accounts of the Municipality has been furnished by the - Audit Committee This should be carefully gone though and the omissions and irregularities pointed out set right The General meeting of the Council is being held regularly at least once a month from the date of reconstitution of the council

4 Are regular journals of the proceedings of all meetings of the Municipal Council and of each Committee kept ?

Yes A Register for recording the proceedings of the meetings of the Municipal Council is maintained Similarly separate Registers for recording the journals of the Town Improvement Committee and other Sub Committees are also maintained

5 Has action been taken on all the resolutions of the Council and of the committees and is the nature of action so taken noted against each resolution and also reported at any subsequent meeting ?

Action has been taken on the resolutions of the Council and of the several Sub Committee and the nature of action so taken noted against the respective Resolutions There are however some resolutions in respect of which action has still to be taken This should be expedited.

6 6 Have the powers and duties of the President and the Vice President been clearly defined

The powers and duties of the President and the Vice President have been clearly defined as required in Government order No L 9083 - Ml- 118-33-8 dated 29-5-36

7 7 Is the working of rules and bye laws periodically examined ?

The Bye-laws committee have met and proposed revision of Mohatarfa Bye-laws The Bye-laws Sub committee of the previous constitution have also suggested the revision of the Bye-laws pertaining to Hotels, Tolls, Octroi, Buildings and water-supply Amendments necessary in regard to mohatarfa - Hotels Buildings and water supply Bye-laws have been reported to the Deputy Commissioner for obtaining sanction of Government Bye-laws in respect of the other questions should also be suitably revised as opined by the Sub Committee and submitted early The present President By-laws committee are examining other Bye-laws with a view to bring out a consolidated book of Bye-law concerning all questions in the Municipality

II Octroi

8 Is there a table of rates both in English and Kannada hung up in the office and also *Ookad* gates ?

Yes A table of rates is hung up in the office It is stated that similar lists are conspecuously hung up in the several - Ookads

9 Is a register maintained for articles deposited in the Warehouse and are receipts regularly given to depositors and warehouse fees collected in accordance with the prescribed rate ?

There is no warehouse in the Municipality Construction of one is stated to be under contemplation

10 Are the railway receipts and invoice registers periodically examined by any of the Municipal Councillors ?

11 Are any exemptions granted by the President in the matter of production of articles received and are security deposits taken in these cases ?

Are these exemptions noted in a register ? What is the amount of security taken and how is it dealt with ?

There are no such cases in the Municipality

A Register of Railway receipts and in-

13

invoices in respect of dutiable goods imported through Railway is maintained and checked by the Chief Officer Some of the Municipal Councillors should examine this register periodically From an examination of this Register it is seen that Kerosine oil imported into the Municipality is allowed to be taken to the depot is furnished by the Company and the stock actually examined by one of the officers of the Municipality periodically, it cannot be said that the octroi on the entire quantity of Kerosine oil sold in the Town would be collected At present t e municipal Office has no information regarding the stock imported and the stock sent out on export passes The remaining quantity should either be in stock or sold in the local market, With a view to avoid leakage of Revenue, It is absolutely necessary that stock accounts should be obtained from the Co , once in a fortnight at least

and Octroi paid only on the quantity sold in the Town Unless the quantity of stock in the depot

The Octroi staff should be organised to prevent evasion of payment

Wide Answer to Question 10 Supra

12 Are passes of these privileged persons carefully preserved and are their accounts periodically settled so that the amount due by them may not exceed the security amount ?

o such cases

13 What are the precautions adopted against smuggling ?

There are 3 octroi mutsaddies for the 3 Ookads in the Town and an octroi man ger who will be in the office The octroi manager will attend all the trains and

and check import of dutiable goods He will also patrol in the Town to find out if dutiable goods havebeen brought in without payment of octroi The mutsadies Collect Octroi to the extent of annas eight only at the Ookads and direct cases involving ~~sums~~ above this to the office One of the ookad Mutsaddi attends the Bus Stand The Revenue under ~~the~~ Octroi during the several years from 1936-37 is as detailed in the margin There appears to be a slight fall in the income during the current year as against the incor under this head during the previous year This is explained to be due to the abolition of Octroi on Mysore manufactured Beedies and hand spun cloth The loss from these two items is estimated to be about Rs 180/- P M

1936-37	9902/-
1937-38	11341/-
1938-39	13349/-
1939-40	16165/-
1940-41 up to 24-6-41	15630/-

14 Have any cases of smuggling been detected and prosecuted ?

4 cases of smuggling have been detected during the year Prosecutions have been launched in two cases and in the two other cases the offenders have compounded with the Municipality

15 What arrangements are made for levying octroi on goods arriving by rail ?

The Octroi manager attends the trains and the dutiable goods imported into the town by train are taken to the Octroi office with the Railway Receipt by the party importing them at the direction of the Manager Octroi is levied and received as per Rules in the office and the goods are allowed to be removed

15

III House, Shop and Other Taxes

III House Shop and other Taxes

16 What are the arrangements for ensuring that all taxable properties are duly assessed ?

The Bill collector and the Revenue Inspector bring to the notice of the assessment committee new constructions observed by them in the course of their rounds and action is taken by the assessment Committee to levy taxes on the property It is desirable that a Register showing the buildings newly built is maintained by the Revenue Inspector and orders of the assessment committee noted against eadh entry in the Register so that a detailed record of assessment in respect of every new building may be kept

17 Has a register of Municipal property been maintained and is it posted up to date ?

A Register of immovable properties owned by the Municipality is maintained Only entries in respect of certain properties acquired by the Municipality are made in the Register This does not appear to be exhaustive The purpose for which the lands acquired by the Municipality were utilized has been noted against the respective items The buildings owned by the Municipality have not been entered in the Register It is necessary that a detailed list of all the properties owned by the municipality together with the required particulars as per the Register should be prepared and maintained The President should pay special attention to this

1. Are all the other registers prescribed in Municipal Act Manual maintained ? If why ?

Registers prescribed for the use of the Town Municipal Council are maintained.

19 Is an exhau tive list of all taxes rates fees fines and forfeitures accruing to the Municipality under the regulation rules and bye-laws maintained?

Yes

20 Check the arrear demand register and the process register and see if timely action is taken for the recovery of the arrears What is the amount of arrears due and to what years do they relate? Steps taken for their recovery may be noted

The Demand Collection and Balance of Mohatarfa is detailed below -

Arrears on 1-7-40	4408-1-6
Demand for 40-41	11996-8-0
Total	16404-9-6
Collections up to the end of May 1941	11530-3-8
Balance	4874-0-10

The Sal ar details for the arrears are as noted below -

1928-29	6-0-4
29-30	5-13-0
30-31	7-8-0
31-32	13-3-6
32-33	13-2-2
33-34	81-10-2
34-35	115-6-10
35-36	156-6-10
36-37	231-5-6
37-38	448-5-0
38-39	410-4-0
39-40	1425-4-4
40-41	1959-11-2
	4874-0-10

Suits have been filed in respect of arrears from 1928-29 to 1936-37 and decrees obtained The Municipal advocate has been requested to take execution proceedings in all these cases The suit Register maintained in the office has not been posted up to date The entries in respect of suits filed during 194041 have not been attested by any officer It is not possible to make out whether decrees have been obtained in these cases The register should be verified with reference to the records with the unicipal advocate and posted up to date Even in respect

respect of decrees obtained in 1938-39 execution proceedings do not appear to have been taken The chief officer should examine each case and pursue further action lest the decrees should get timebarred by efflux of time

Coercive action taken for the recovery of arrears -

383 demand notices involving a sum of Rs 3408-5-0 have been issued and 184 notices for Rs 1532-10-0 have been served so far 128 distraint warrants involving a sum of Rs 1259-8-0 have been issued out of which 46 warrants for a sum of Rs 401- have been executed The arrears are stil very heavy and the action taken for recovery of the same hardly adequate strenuous efforts should be made and the outstandings substantially reduced

21 Are taxes collected promptly and is the progress of collection closely watched by the Municipal executive and scrutinised by the Managing Committee? What are the arrangements for such supervision?

From a perusal of the collection statement for a period of 3 years from 1938-39 it will be seen that the collectic has kept pace with the demand for the year One year's normal demand is being generall collected every year The progress of Collection is being reviewed by the Municipal Council every month in the general meeting The Chief Officer Checks the progress of collection and keeps close supervision over the work of the Bill Collectors and the Revenue Inspectors

	Demand for the year	Collection
1938-39	8051-2-0	8347-3-4
1939-40	9220-12-0	9112-5-10
1940-41 to the end of May	11996-8-0	11530-8-8

22 Are the processes prescribed for the recovery of Municipal taxes resorted to automatically ? Instances of bills not followed by notices of demand and of notices not followed by distraints and of suits decreed not followed by execution may be noted

Yes Issue of notices and Issue of Distraint warrants after the expiry of the statutory period are not however being resorted to automatically There has been considerable delay in the issue of notices after the service of bills and distraint warrants after the service of notices Systematic action in this regard would go a long way to bring down the arrears Prompt action should be taken at every stage and recovery of the taxes in time ensured

23 Are Municipal Councillors and Municipal Officers prompt in regard to intimation of liability to pay taxes and also in payment ? Are there any cases of neglect or default in this respect ?

Yes The taxes for 1940-41 have not been paid by Messrs Deviah and Jinnappa Special Notices have been issued to these councillors on 25-6-1941 They have not been served on them as yet

24 Have all the Mutsaddis given security ? Is it in cash or in Savings Bank Deposit ? Are these particulars noted in the register prescribed therefor ?

The Bill collectors Octroi manager and Mutsaddies have furnished security amounts as detailed below -

1	S Chandrasekhariah, Octroi Manager	100-8-9
2	T L Venkatanaranappa Toll Mutsaddi	14-0-0
3	Y Narasimhachar Bill Collector	37-0-3
4	S Lingiah Octroi Mutsaddi	25-0-0
5	H C Chowdiah Octroi "	26-1-1
6	N Nanjundiah Toll Mutsaddi	12-0-0
7	B Siddiah	39-0-0

The amount of cash security to be furnished by the several officials of the Municipality dealing in cash has not been fixed Action should be taken in this regard and the amount to be furnished

19

furnished by each official fixed with reference to the extent of monitary transactions attended to by the official The amount of security paid by No (2) and (6) is very small They should be directed to pay the balance at once A Register of Securities is maintained The S B Accounts of S Lingiah and H C Chowdiah have not yet been got pledged as security This should be done immediately

25 Is there a miscellaneous demand and collection register? Are all items sold by public auction? Is this done promptly? Are there any arrears outstanding? What action has been taken for their recovery?

The following are the items of Miscellaneous Demand in the Municipality

1 Sale of right to collect manure in the Shandy ground
2 Slaughter house fee
3 Hire of furniture and Bulcump
4 Shandy ground rent
5 Market stall rents
6 Mutton stall rents

The first two items have been sold in public auction The demand in respect of these items have been fully recovered The Right to collect ground rent in the Shandy maidan was being disposed of in public auction hitherto but the contract having failed to pay the khist amount in the previous year on the ground that he sustained loss, this is taken up to be worked Amani under the Supervision of the Municipal Councillors and the Chief Off The realisations under this head during the year so far is Rs 2529-1-0 as aga

against Rs 2125/- for which the 'Right' had been leased out in the previous year The rents due on the mutton stalls have been recovered in full A sum of Rs 196-2-0 being the rent on the market stalls is still in arrears This should be recovered before the close of the official year On the representation made by the stall holders the question of reducing the rent is pending before the council A sum of Rs 500/- is due from the contractor to whom the Right to collect ground rent in shandy malcan had been leased out in the previous year On the representation made by this contractor the Municipal council appear to have resolved to remit the amount but the Assistant Comptroller having objected to this remission in the course of his inspection of the office in May 1941, action is being taken to recover the amount

26 Are instalments payable by toll gate contractors received every month on the due dates? Instalments due and the periods they pertain to may be noted together with information as to the steps taken for recovery

The Toll is being worked departmentally The collections during the year so far are Rs 17085-8-0 as against Rs 15136-11-0 during the previous year

27 What system is followed in leasing market stalls? For what period are they leased and what proportion of the stalls is vacant?

Market stalls are leased out on monthly rental system There are 8 stalls in the market about only 4 of them have been occupied ~~Rents~~ Rents at Rs 7-8-0 per stall are fixed at present The occupants appear to have repeatedly represented the heaviness of the rent and t e question of reducing the same to Rs 5/- p m is before

before the council

23 How are daily market fees collected ? Is the system of collection such as to effectually prevent fraud ?

There is no daily collection of mar fee in this Municipality

IV Conservancy and Sanitation

29 Does each Sanitary Inspector maintain a diary and do the entries show sufficient work for each day ?

What is the general condition of the work indicated by these records ? Is it up to date and efficient ?

There is only one Sanitary inspector in the Municipality He maintain a diary of work done by him As per G O NO 1827-8 P H 179-39-4 dated 30-8-40, the Sanitary Inspector and his stall are under the control of the Health Officer, Rural Healt unit Mandya from 13-9-40 The diary of the Sanitary Inspector is being checked by the Health officer and the President The diary shows that he has sufficient work for each day The observations made by the Health Officer on the diary should be promptly attended to

30 Is the distribution of the sanitary staff among the different parts of the Municipality reasonable ? Is the staff sufficient ? What arrangements are followed to ensure that each Municipal servant performs a full tale of work ?

The general condition of the work appear to be fair

The distribution of the existing - Sanitary Staff is fair The town is growing in all directions and it is explained that the present staff is unadequate - provision has been made in the budget for strengthening the sanitary staff, but action has not been taken in this regard so far If there is real need for additional staff, the question may be taken up early next year and the required establishment got sanctioned Definite items of work have been alloted to each Municipal servant and the work turned out by them supervised by the officers at intervals

31 How many licenses were renewed for instance previous year, how large was the number and why?

All miscellaneous licenses applications referred to the Sanitary Inspector for inspection were duly disposed of in the year under review. The license fees in all the cases have been recovered

32 Is there a notice register of all notices issued under different sections of the Municipal Regulation? Does it show the final disposal of each notice?

A register is maintained, 100 notices under different sections of the Town Municipalities Act have been issued during the year so far. The nature of disposal of these cases has also been noted in the register.

33 Is a prosecution register maintained? And state if it is properly maintained.

Prosecutions were launched in 43 cases. 39 cases ended in convictions and a sum of Rs. 131-0-0 realised as fines. The accused in one case was acquitted, 3 cases were compounded and the rest were with warrant. A sum of Rs 7-12-0 has been realised as composition fee in the 3 cases compounded.

The offences are detailed below:

Under Section	112	1
	131	6
	142	3
	143	4
	109	6
	95	4
Bye laws		11
Vehicle rules		8
		43

34 What are the arrangements for the prosecution of Municipal offences and by what courts are such cases tried? Are cases disposed of promptly? From the statistics of prosecutions, it may be noted whether the arrangements are effective

The cases are tried by the Special 1st Class Magistrate's Court. The Sanitary Inspector conducts the prosecution. The cases are disposed of promptly. There were not many cases of prosecutions in the previous years and hence it is possible to say whether the arrangements

arrangements are effective

35 Are the birth and death registration reports received regularly and tabulated intelligently ?

How many pro ecutions were there during the previous half year for n gleeting to report birth or death and how many ended in conviction ?

Yes The Municipal Bill Collector, collects the information and tabulates the report intelligently There were no prosecutions under this Byelaw during the year

36 Are unauthorised encroachments by private persons on the streets and drains promptly checked and for this purpose is a survey map of the town kept in the Municipal Office ?

It is said that there are no encroachments Encroachments on the Road made by some of the shop keepers in the Bazaar street, are stated to have been got remove in several cases

37 Is there a schedule of rates both for works and metal supply in the office ? Is it prepared every year and sanctioned by the Council ?

Are the estimates invariably framed in accordance with these rates ?

Yes The Schedule of rates has been approved by the Executive Engineer, Nanqya Division A schedule consistently with the rates prevailing in other Departments is prepared and sanctioned by the Council The estimates in respect of works are prepared in accordance with these rates

38 Check the list of incomplete works of the previous year and state in what stage they are at the time of inspection

A list of incomplete works at the end of the year 1939-40 has not been prepared nor are such works entered in chronological order in the works Register for the current year, from an examination of the old Register it is seen that completion reports in respect of a number of works, have not yet been submitted The following 4 important works that were left incomplete at the end of the previous year were completed during the year The works register should be periodically

39 Are contracts executed before work is bogun ?

periodically checked by the President and progress in the execution of incomplete works ensured

40 Are there any works carried out by departmental agency ? Is there a muster roll in Form 77 of the Municipal Account Manual maintained for the same and are payments made accordingly ?

Yes

Is an abstract of the measurement book noted in the muster roll to facilitate comparision of out turn of work ?

No such cases

41 Are the measurement books of all works maintained properly ? Are they returned to the office records as soon as they are finished ?

Yes

Yes

42. Has there been regular progress of work throughout the year or is there any attempt to rush through works at the end ?

The progress is fairly regular There does not appear to be any tendency to rush through the works at the fag end of the year

43 Have all sanctioned estimates been properly filed so as to be easily traceable for ready reference ?

Yes

44 Is a list of measurement books in current use maintained showing the names of subordinates and the works for which the book is used ?

Measurement books were in use during the year One book has been completed and returned and the other four are xx with the Engineer

45 Is a building register maintained showing the capital outlay and the expenditure incurred on their maintenance every year?

No register has yet been opened One should be opened at once and particulars of all the buildings owned by the Municipality noted therein

46 Are tenders invited from the contractor prescribed in the Municipal Account Manual ?

Tenders were being invited only in respect of major works costing more than about Rs 500/- while the minor works - were being executed on piece work system The Assistant Comptroller having observed in the course of his inspection that all Public works of the value of above Rs 200

25

Rs 200/- should be got executed by inviting tenders and competative rates, action is being taken accordingly

47 Are contracts given out to persons relate to Municipal Officers or Councillors ?

No

48 Is security taken in all cases for the du fulfilment of a contract ?

Tender deposits are generally taken in respect of all capital works

VI General

49 Is the office accommodation sufficient and suitable ? Are the rooms premises and furniture kept clean ?

The Office is located in the Town Hall It is explained that the accomedation is very insufficient and a lot a difficulty is felt on this account for want of a separate record Room the disposed of records have been lodged in the store-room With a view to provide adequate accomodation for the office the club Building had been proposed to be acquired and preliminary notifications had been published The principal council having resolved that the question of acquisition of the building might be dropped withdrawal notifications are under issue The premises and the furniture are kept clean

There is not sufficient accomodation, for locating the office I think an extention is an urgent necessity I learn plans and estimates are under preparations.

50 Is a record of the qualifications and services of the ministerial officers maintained up to-date ?

Yes Service Registers of the ministerial officers are maintained

51 Is a service register maintained for every permanent official and brought up to date ? Are these registers arranged in order and kept in the records in a separate box ? Who keeps the key of the box ?

The Service Books of Mr S Rama Rao Head Clerk and Seshappa II clerk have not yet been received from the offices they were transferred They should be obtained early The Registers have been verified up to the end of June 1940 The Service Registers are in the custody of the Head Clerk

52 Are all appointments made in accordance with the rules ?

The appointments are made by the Deputy Commissioner

53 Is a statement of the periodical reports and returns due prepared and maintained up to date ? Are the due dates the dates of actual submission and the names of the clerks responsible for their preparation noted therein ? Is it scrutinised by the Head of the Office ?

How many and which returns were due at the time of inspection ?

Yes All the periodicals so far due have been submitted The periodicals are submitted promptly but the monthly cash accounts have been submitted after a delay ranging from one to three months Such delays should be strictly avoided The chief Officer scrutinises the Register

54 Is the register of furniture maintained ? Are all articles of furniture entered therein together with details as to the cost and date of purchase of each ? Is the register verified once every quarter ? Is a note made in the register of all articles lost or which have become unserviceable ? Is the furniture adequate for the needs of the office or more than necessary ? What is the condition of furniture kept ?

Yes The articles were last verified in July 1939 The furniture Register has not been checked subsequent to this date, immediate action should be taken in this regard and the stock verified The furniture is adequate for the needs of the office The condition of the furniture is good

55 Are old and unserviceable articles sold by public auction and the proceeds credited to the Municipal fund ?

Unserviceable articles have not yet been weeded out and sold

56 Who keeps the stock of forms ? Where are they kept ? Are they neatly arranged ? Are all receipts and issues noted in a register ?

The Head Clerk of the office maintains the stock of forms A stock Register is maintained It is necessary that

that a Register showing the issues made should be maintained and the balance worked out

57 Is a complete set of the standing orders of Government relating to the work of the office maintained ?

Is it provided with a table of contents and if bulky also with index ?

Yes The file is not up to date All the G Os and Circulars should be posted in a Guard file and properly indexed

58 Is the file of Municipal rules and bye laws kept up to date ? Are they printed and available for sale at cost price to the public as required by Section 49 of the Municipal Regulation ?

The file of Municipal Rules and Bye-laws is maintained They are not printed and made available for sale The ~~Rxxxxx~~ present Bye-laws committee propose to revise ~~xx~~ certain Bye-laws and get all the Rules and Byelaws printed They have been examining the Byelaws on each subject

59 Are the registers of in ward and out ward correspondence properly maintained with cross reference regularly marked ?

Two Registers one for Higher Currents and the other for ordinary currents are maintained The following statements furnished the details of currents dealt with during the year

	O B	Rets	Total	Dis-posal	C B
H C	33	230	263	244	19
O C	63	582	645	599	46
	96	812	908	843	65

Higher current Register

Of the 19 current Nos pending 18 belong to the current year and the remaining one to the year 1939-40

84/39-40 The file is about the opening of a road to be in parallel to the Railway line The latest entry in the

in the register shows that a communication has been sent to the Executive Engineer requesting to give the land free of cost as the Municipality does not derive any benefit This has been pending in the Executive Engineer's Office since 24-9-40 A D O reminder may be issued and the current closed

Of the 46 ordinary current Nos pending 1 is of the year 1939-40 while the rest are of the current year

O C 265/39-40 This relates to the scrutiny of the estimate and passing of the bill for Rs 200/- to Mr G L Narasimhan, Contractor for having constructed sylk Pattern drains in front of the Taluk Office, Mandya A reminder petition presented by the party on 27-6-41 has been forwarded on 28-6-41 to the Executive - Engineer, Mandya Division No reply has been received from that office As this is a claim of over 2 years, a D O reminder may be issued and arrangements made to pay the contractor

The current registers have not been maintained properly and cross-references for the same subject matter have not been put up, where more than one current No have been taken for the same subject A general receipt register has been maintained

60 Is a separate petition register maintained and does it show the method of disposal and the date and nature of endorsements granted ?

61 Is there any abnormal delay in the disposal of petitions ?

A petition Register has been maintained There were 19 petitions pending on 1-7-40

88 have been received so far 82 have been disposed of The pendency of the remaining 25 is as follows:-

1938-39	2
39-40	1
40-41	22

88/38-39 This petition is one presented by Mr N Dharnappa, praying for granting a piece of land after getting it acquired by the Municipality. The entry in the register shows that the petition has been sent to the Sub Division Officer, Mandya on 1-4-1939 As this has been pending for over 2 years, action should be taken immediately to bring it to disposal

3/38-39 This relates to the petition presented by one Syed Abdul Sattar son of Syed Abdul Kareem, Mandya praying for grant of a site on an up set price The entry in the register shows that this been referred to the Vice-President on or about the 31-5-39 No action has been taken since then This should be brought to disposal at an early date

The remaining 22 are at the current year Of these some are for grant of sites and some for reduction of assessment All the pending petitions may be disposed of very early

62 Is there a separate register for building licenses? Is a quarterly statement of all applications received for building licenses maintained? Check the accuracy of the statement and give the number of applications which are unduly delayed Their oldest dates and the reason of their pendency may also be noted ?

A Building license Register has been maintained There were 19 license applications pending on 1-7-40 117 have been received so far Of the total 136, 128 have

have been disposed of The pending of the balance is as follows -

1939-40	2
1940-41	6

147/39-40 This relates to the grant of a license for building a house by Sheik Mohideen, Mandya A reference has been made to the Executive Engineer on 1-7-40, for furnishing his opinion regarding frontage No reply has been received so far A reminder may be issued and the application brought to disposal early

158/39-40 This relates to the grant of a license to M S Krishna Swamy to build a house The Sub-Engineer has reported that a revised plan is necessary to grant him the license prayed for This fact may be intimated to the party and the matter disposed of

Of the remaining six, three have been received during current month only Two are pending with the Assistant Engineer sent for report Action may be taken to bring all these to disposal very early

63 Are all disposed records promptly made over to the record keeper duly arranged and stitched? What is the number of such records remaining to be sent to the record room?

There is no separate record-room or clerk All the disposed of records have been bundled up and kept These have not been sorted This may be attended to immediately

64 Are the records of meetings kept in an orderly manner? Are the minutes of proceedings properly kept and made available for inspection by any inhabitant of the Municipality?

Yes

65 Are all the registers prescribed in the Municipal Account Manual maintained ?

Yes

66 Examine the cash in the Municipal Treasury and give the amount found at the time of your inspection Does it agree with the book balance ?

The cash on hand to-day is Rs 147-5-3 ~~24~~ agrees with the petty cash-book balance

67 Has sufficient security been taken from officials expected to handle the Municipal cash ?

Vide answer to Question No 24

68 Is the pass book of the Municipality written up in the $\frac{\text{Treasury}}{\text{Bank}}$ periodically and returned without delay ?

The Treasury Pass Book is written up to the end of May 1941 Transactions for the month of June 1941 may be got incorporated without further delay

69 Is the cash book closed and balanced daily ? Is the balance arrived at every month compared and agreed with that in the pass book ?

The cash book is closed daily It is verified with the pass book at the end of each month

70 Examine the classified abstract of receipts and expenditure and state if it is written up properly ?

Yes

71 Are the accounts audited monthly by auditors appointed from among the Municipal Councillors ? Are the registers signed by them in token of their having examined them ?

The Audit Committee have audited the accounts and sent their report on 15-6-41

72 (a)

72 (*a*) Are audit notes received from the Comptroller s Office promptly disposed of ? How many audit notes if any are pending when were they received and why are they pending ?

There is a register showing the objection received from the Comptroller The following are pending

1 Un remedied objections of the Audit reports of the years 1935-36 and 1936-37

2 Audit Reports for the years 1937-38 and 1938-39 and (3 Inspection Note dated 22-3-39 of Mr K Sreenivasa Murthy, Assistant Comptroller Replies have bee noted in the register These may be forwarded to the Assistant Comptroller at an early date The Audit notes for the year 1939-40

(*b*) Is there a register of objections received from the Comptroller ? How many objections are pending disposal and why ?

(b)

1939-40 has been received during the current month

73 What is the amount of permanent advance held by the office? Is an account of it correctly kept? What is the balance on hand? Is it forthcoming?

A sum of Rs 50/- is held as permanent advance Yes The galance on hand is Rs 34-11-3 Yes

74 Are there any long standing advances made out of the office imprest awaiting adjustment? Details may be furnished

The marginally noted items are awaiting adjustments In the following cases vouchers are not available for the amounts paid -

Postage	0-12-9
Paint etc ,	1-9-0
Receipt stamps	1- 7-0
-do-	2- 0-0
Service labels on 11-6-41	0-15-0
Reward for snake killing	0- 4-0
Total of items on which vouchers are not available	8- 5-0
	15-4-9

1 Money paid to Sreenivasa Rao for purchase of stationary articles on 27-3-41 5-0-0
2 Railway fare paid for articles got from Madras paid to the - Sanitary Inspector on 25-4-40 1-9-0
3 Charges for having brought the pendal articles from Maddur 0-6-0
4 Railway fare (date not traced in the cash book) 1-6-0
All these items may be adjusted without further delay 8-5-0

The payment of money without proper vouchers is an irregularity which should be allowed in future

75 Is an advance register of the Municipal money maintained? Is timely action taken for its recovery?

K Sreenivasarao,	13-0-0
M V Narasimhaiah	12-0-0
K Syed Anamad	19-0-0
K Keshavamurthy	26-0-0
Matana Byee	9-0-0
Abdul Rub	5-0-0
Siddiah	12-0-0
	96-0-0

A Register of advances made has been maintained The marginally noted advances are ~~not~~ Yet due from the officials who were granted advances References may be made for their recovery immediately

76 Are the cheque is used for the bills and the payments made therefor entered in a petty cash book?

Yes

77 Is there a scale register of all Municipal Establishments in the Office? Is it kept up to date?

A scale Register has been maintained It is seen from the register that there are certain posts in excess of the sanctioned scale Government sanction for the extra establishment may be secured as ~~directed~~ observed by the Auditors in their Audit notes for the year 1939-40

33

78 Have personal claims of officers to pay allowances and increments been discharged without delay? If any are delayed what is the cause for the same?

No such instances

79 Are the pension applications prepared and submitted in time? How many cases are pend ing and why?

No case is pending

80 What amount has been given by the President as sub imprest to subordinate officers? D tails may be noted Are acknowle lgments of permanent advance held by them duly received?

No Sub-imprest has been given to the Vice President

81 Are all the records sorted? If not what is the quantity of pap rs remaining to be sort d? What time is necessary to complete their sorting?

Vide answer to question No 63

82 Are all papers sent to the records as soon as they are disposed of duly stitched and feristed? Note instances to the contrary if any

83 Have all time expired papers been elimi nated after verifying the period s for which they are preserved and are they all de troyed and a note made to this effect in the register?

A register to note down the destruction of time barred papers has neither been maintained nor the records destroyed This may be attended without further delay

84 Are the money and stamps received for copies regularly entered in a register? Is the register submitted regularly to the Head of the office for inspection and signature every month? Where are all the money and stamps re eived for copies kept?

A Register has been maintained No copy application is pending The court fee stamps and advances are kept by the clerk It has been checked by the President

85x

85 Ex nt to which points noted for act on at previous inspections have been attended to

A minute book has been maintained and action taken on the defects pointed out have bee noted

86 Any irregularities or informalities observ ed in the co urse of inspection whether connected with the printed questions or not and suggestions if any for improving the efficiency of the working of the office

General

Pound The cattle pound has been worked under the municipal agency One of the Octroi Managers attached to the Mysore Cafe has been looking after the collection of fines The marginally noted figures show the in-come under this head during the past 4

1936-37	129- 1-0
37-38	210-12-0
38-39	153- 4-0
39-40	182-10-0
Till 26-6-41	177- 7-0

past 4 years for the current year The in-come under this head till the 26th June 1941 A sum of Rs 10/- is anticipated by the end of the month Thus on the aggregate, a sum of Rs 187-7-0 will be realised in the current year

Financial Position of the Municipality

Opening balance as on 1-7-40	52,866-8-10
Receipts (till the end of May 1941)	78,625-0-1
	131,491-8-11
Payments (up to the end of May 1941)	112,353-1- 2
Balance	19,138-7-9

The balance as per cash book is Rs 17,732-12-9 The difference of Rs 1405-11-(represents uncashed cheques

The anticipated in-come of the Municipality according to the sanctioned budget for 40-41 is Rs 103547 But a sum of about Rs 88280-1-2 has been received up to the date of inspection The fall of about Rs 15237-0-0 is due to the loss of toll on sugar cane carts due to the shut-down of the Sugar Factory since May 1941 and also due to the securing of low bids for the sites sold during the year

The Municipality has invested surplus balance of Rs 6143-7-6 in Savings Bank Account No 100 The Municipality has taken two loans One for Rs 15000 repayable in 10 annual instalments for water supply scheme, another for Rs 5000/- repayable

35

in 15 annual instalments for grant of loans to Adikarnatakas and Christians for construction of houses The 5th instalment towards the 1st loan and the 1st instalment towards the second, amounting to Rs 2361-6-0 as detailed in the margin has been adjusted during the current month

1500-0-0	Principal
442-8-0	Interest
1942-8-0	
333-5-4	Principal
85-8-8	Interest
418-14-0	
1942-8-0	
418-14-0	
2361-6-0	

No contributions remain to be paid to any department excepting the one towards the annual maintenance charges of water supply for the months commencing from January 41 to July 1941 amounting to about Rs 2722-8-0 No action has been taken on the Mis-appropriation of toll-in-come which was observed during the time of last inspection Immediate action should be taken as directed by the Assistan Comptroller at the time of the inspection of the Accounts of the Municipality during the year 1939-40, during May 1941

Sd C M H Ranajodha Singh,

Deputy Commissioner,
Mandya District

Copy forwarded with compliments to the Secretary to the Government of Mysore, Law Department, Bangalore for information

FOR DEPUTY COMMISSIONER
MANDYA DISTRICT

CR

Appendix F G—1]

SUBJECT

Section Ml

File No 120-41

Serial No 14

Diary No of letter replied to ..

No L 1584/Ml

To

The D C Mandya Distt

General and Revenue Secretariat

( )

the 193

Sir, Adverting

With refee to your letter No

Ro C 2667/40-41 Dt 1-8-41

forwarding the notes of

insptn of the Mandya Town

Ml Office held by you

on 24ps - 6-41, I am directed

to invite refee to the

last para of the said

note, wherein it is observed

that no action had been

taken on the misappropriation

of toll income noted by you

during the previous insptn

of the mkts

I am to request you

Date of issue 18-8-41

Signed by for A.A

List of enclosures

Copied by

Examined by

WD 0563—GPB—30 000—6 1 39

37

to forward a ~~detailed~~ very early report on the cures of the defects misappropriation and also the reasons why no action ~~had~~ has been taken in respect of it so far

I have etc

For Secy, Law

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No 1582/Sec 120-41-14 *Dated, Bangalore,* 18 8-41

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore
Law Department.

To

The Deputy Commissioner,
Mandya District, Mandya

Sir:

Adverting to your letter No A5-C 2667/40-41 dated 1st August 1941 forwarding the notes of inspection of the Mandya town municipal office held by you on 24/25th June 1941, I am directed to invite reference to the last para of the said notes wherein it is observed that no action had been taken on the misappropriation of toll income noted by you during the previous inspection of the municipality

I am to request you to forward a detailed report very early on the circumstances of the misappropriation and the reasons why no action has been taken in respect of it so far.

I have the honor to be,
Sir,
Your most obedient servant,

A Arumachalam

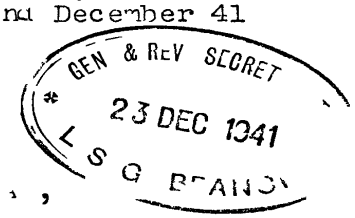
for Secretary to Government,
Law Department.

Mk/2

3205/L 39

o AS C 5520/39-40

Office of the Deputy Commissioner,
Mandya District,
Mandya, dated the 22nd December 41



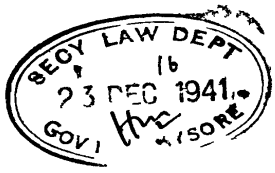
From

RAMADA SINGH, Esq , B A ,
Deputy Commissioner,
Mandya District, MANDYA

To

RAMANNA RAO, Esq , B A , LL B ,
Secretary to the Government of Mysore,
L A V- Department, BANGALORE

Sir,



Subject - Misappropriation of Toll-collections by
M N Singla Char, Toll-Supervisor of Mandya
Municipality

-- --

With reference to your letter o T 1524/TL 120-41-14 dated 18th August 1941 calling for a detailed report on the above subject, I have the honour to enclose herewith a copy of letter o I C 59/41-42 dated 13th December 1941 of the - President, Municipal Council, Mandya and to state that further details have been called for as the present report is not complete A further report will be submitted on receipt of a rep from the President, Mandya unicipality

I have the honour to be.

Sir,

Your most obedient servant,

Assistant Commissioner
for DEPUTY COMMISSIONER,
MANDYA DISTRICT
(Calculation from Notes)

CR 2

No T C 59/11-42 dated 13th December 1941 from the President Town Municipal Council, Mandya to the Deputy Commissioner, Mandya

-- --

With reference to your memo No No C 5520/39-40 dated 10-11-41 calling for report regarding the Toll Arrears due by M/ Sinclachar, Ex-Toll Supervisor, I have the honour to state that out of 143-9-0 due by him, a sum of Rs 101-0-0 has been so far collected and steps are in progress to recover the balance of Rs 42-9-0 also as early as possible A separate report will be submitted after the full balance is settled

"copy"

FOR DEPUTY COMMISSIONER,
MANDYA DISTRICT

Appendix F G—1]

SUBJECT

Section

File No

Serial No

Diary No of letter replied to

No 15937

To The Dy Commr
Mandya Dist

General and Revenue Secretariat

( )

the *19*

Sir,

Subject Misappropriation of toll fees Chicka by M N Singlachar, toll Supervisor Mandya Town Mcly.

Date of issue 10th Jan 42

Signed by Mr G Ramachandra Rao

Adverting to your letter no A_3-C 5520/1941 dy 22nd Dec 1941 on the above subject, I am directed to point out that the amount was misappropriated during the year 1938-41 and to request you to submit a detailed report in the matter before the 15th Jan 1942 showing together with as to what action has been taken to bring to book the offenders & how together with the reasons for the abnormal delay in taking steps to recovering the amount from the defaulters & also

The Circumstances that rendered the Misappropriation possible,

List of enclosures

Copied by

Examined by

I have etc

For

Dy Secy to Govt
Law Dept.

WD 03695—GPB—30 000—29 1 40

42

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L5937

Dated Bangalore, 10th January 1942.

FROM

The Secretary to the Government of His Highness the Maharaja of Mysore

Law Department.

To

The Deputy Commissioner,

Mandya District, Mandya.

Sir,

Subject - Misappropriation of toll collection by M N Singlachar, toll supervisor, Mandya Town Municipality.

Adverting to your letter No.A5-C.5520/39-40 dated 22nd December 1941 on the above subject, I am directed to point out that the amount was misappropriated during the year 1939-40 and to request you to submit a detailed report in the matter before the 15th January 1942 showing the circumstances that rendered this misappropriation possible, the action taken to bring the offender to book together with the reasons for the abnormal delay in taking steps to recover the amounts from the culprit.

I have the honour to be,

Sir,

Your most obedient servant,

for Secretary to Government,
Law Department.

Aga/2.

sbs

43

5191/1942

WD 6735—GBPM—50 000—14 4 41

194

From

C M H Ranajodha Singh, Esq , B A ,
Deputy Commissioner, Mandya District,
Mandya

To

H V Narayana Rao, Esq , B A , I L B ,
Secretary to the Government of Mysore,
Bangalore

SECY LAW DEPT * 1 MAR 1942 * GOVT OF MYSORE

Dated 1st March 1942

Despatched

Received

General No
No A5-5520/39-40

Enclosure No

Sir,

Subject Misappropriation of Toll collection in Mandya Municipality

---

With reference to your letter No L 5934 dated 10th January 1942 calling for a report on the above subject, I have the honour to state that the report called for from the President, Mandya, in the matter has not been received He is reminded this da and on receipt of his report, a final report will b submitted

I have the honour to be,

Sir,

Your most obedient servant,

DEPUTY COMMISSIONER,
Mandya District

sbs

5992/L

44

3 APR 1942
L & G BRANCH
WD 03117—G PB—50 000—4 7 39

193

From
S.M.H Ranajodha Singh, Esq., B.A.,
Deputy Commissioner,
Mandya District,
Mandya.

No. 120-41-38

To
H.V.Narayana Rao, Esq, B. A , LL B
Secretary to Government,
Law Department,
Bangalore.

Dated 4th April 1942

Despatched

Received

General No A5-5520/39-40
No

Enclosure No One.

Sir,

Subject - Misappropriation of toll collection by M.N.Singlachar, toll supervisor Mandya municipality.

With reference to your letter No.L.5937 dated 10-1-42 calling for a report on the above subject, I have the honour to forward herewith a copy of report No.H C 59/41 datted 9-3-42 received from the President, Mandya Municipal Council in the matter for favour of kind perusal.

The President states in his report that the working of tolls 'Amani' was introduced in the year 39-40 commencing from 1-7-39 and owing to heavy executive functions in connection with the visit of His Highness the Maharaja to the Mandya Town, the President had to attend to adequate attention to the proper working of the newly introduced scheme could not be given and that this resulted in the misappropriation of the toll collections by the supervisor.

The President reports that the amount misappropriated would come up to Rs.143-9-0 and not Rs.499-11-0 as mentioned by the auditor. He states that the auditors had made an error in the alculation of the value of the toll ticket books. He further mentions that the amount of Rs.143-9-0 has been collected from the toll supervisor in easy instalments as he had no substantial means of livelihood.

The President, however, adds that he would ~~xx~~ again verify the amount misappropriated and submit a final report A further report will be submitted on receipt of this information.

I have the honour to be,

Sir,

Your most obedient Servant.

[illegible] Deputy Commissioner,
Mandya District.

Report No.H C.59/41-42 dated 3-1-42 from the President, Mandya Municipal Council, Mandya to the Deputy Commissioner, Mandya District, Mandya.

With reference to the above, begs to invite kind reference to this offfice report C.P.R.2/39-40 dated 25-11-39 wherein a detailed report as to the circumstances of the misappropriation has been explained by the then President in all minute details A copy of of the above referred report is herewith submitted for favour of kind reference. As explained therein, this missappropriation seems to have occured, when the system of 'Amani' working of toll was newly introduced and regularised system of check and accounting was not yet decided, in the midst of very heavy executive functions to be attended to in the town, in connection with the visit of His late Highness the Maharaja for the blessing ceremony of the opening of the New District, in August 1939.

As the result of action taken for the receovery of Rs.143-9-0 from M.N Singlachar, the toll supervisor, the amount of Rs 143-9-0 has been fully recovered since As this man had no substantial means of livelihood, prompt receovery of the full amount in one lump was not possible Hence recourse had to be adopted to recover money with much pressure by easy instalments so far This has caused invitably some delay for the fullrecovery of the amount in spite of taking timely action for this purpose.

As regards the audit objections notes fixing Rs.499-11-0 as the difference in the toll amount during 39-40, the toll receipt books were individually examined and as the result of these examination, the sum fixed by the auditor seems to have been based up by some error in calculation of value Some books of 50 pages both under 0-1-0 and 0-2-0 anna denomination, have been taken as books of 100 pages and this accounts for difference by hundreds of rupees. Similarly value of several counterfoil books to the extent of Rs.181-0-0 have been added up After all these errors are rectified and after deducting the mis appropria smount of Rs.143-9-0 recovered since there may be practically small difference which will be correctly determined and a detailed report.

detailed report with actual figures will be submitted shortly along with Audit notes for favour of kind perusal.

"COPY"

Deputy Commissioner,
Mandya District.

Appendix F G—1]

SUBJECT

Section Nil

File No 120-61

Serial No

Diary No of letter replied to

No L 3721

To D O

Dear Sir,

I am desired to invite reference to the correspondence ending with your letter No A5-5520/39-40 dt 24th April 42 forwarding a copy of report on the misappropriation of toll collections by one M N Sanglachan, toll superintendent, Mandya Township, and to request that further report promised therein may kindly be sent immediately

General and Revenue Secretariat

( )

the *19*

Date of issue 3-7-42

Signed by for G R Rao.

List of enclosures

Copied by

Examined by

subject to govt immediately. The matter is being dealt with

Yours sincerely

for

WD 086—GPB—40 000—30 7 40

3/7/42

To, The D C Mandya Asst (By name)

No A5 5520/39-40 /1

Office of the Deputy Commissioner,
Mandya District,
Dated, Mandya, the 8th October 42.

Re 109-G&F.S.-6
10 OCT 1942
L S G BRANCH

From

Mir Safdar Hussain, Esq B A ,
Deputy Commissioner,
Mandya District,
MANDYA

SECY LAW DEPT
GO OF MYSORE

To

C Narayanaswami Naidu, Esq B A , B L ,
Secretary to Government,
Law Department,
BANGALORE

Sir,

Subject -Misappropriation of Toll collections by M N Singlachar Toll Supervisor, Mandya Municipality

In continuation of my letter of even number dated 6-4-1942 on the above subject, I have the honour to forward herewith a copy of report No H C 59/41-42 dated 18-9-42 received from the President, Mandya Municipality

2 In his report, the President, states that the entire amount of Rs 143-9-0 misappropriated by the Toll supervisor has been recovered and credited to Municipal Funds

3 As regards the difference between the misappropriated amount shown by the Auditor and by the Municipal Office, the President explains that the large difference is due to the fact that the auditors while checking the accounts took into calculation 100 pages in books of 0-1-0

P T O

5

and 0-2-0 denominations while the books contained only 50 pages. The difference also is due to the inclusion of the value of the counterfoils which were not produced at the time of audit He further reprots that replies in detail have been furnished in the audit notes for 39-40 The replies furnished by the President have been sent to the Comptroller to Government separately with this Office letter No Dated 6-10-1942.

4. In the circumstances reported by the President and in view of the fact that the entire misappropriated amount has been recovered, I request that the question may be treated as closed

I have the honour to be,
Sir,
Your most obedient servant

Deputy Commissioner,
Mandya District.

MSS

Report No H C 59/41-42 dated 18th Septr 1942 from the President, Town Municipal Council, Mandya, to the Deputy Commissioner, Mandya District, Mandya

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Subject - Misappropriation of Toll amount by M N Singlachar ex-toll supervisor during the year 1939-40

With reference to your Office Memo No A5 5520/39-40 dated 4th April 1942 calling for a further report on the above subject, I have the honour to state as follows -

The total demand realisable for the year 1939-40		
On 0-1-0 empty cart tickets		3109- 8-0
On 0-2-0 Laden carts	"	11628- 8-0
On 0-6-0 Lorry	"	169- 0-0
On 0-1-0 Bicycle	"	438- 5-0
	Total.	15345-13-0
Amount credited to the Treasury		
In July 1939	991- 3-0	
August "	1446-13-6	
" Sept "	1645- 3-0	
" Oct "	1497-11-0	
" Nov "	1716-14-0	
" Dec "	1327-11-0	
" Jan 1940	809-13-0	
" Feb "	1165- 4-0	
" March "	1238- 9-0	
" April "	1341-13-0	
" May "	1412- 8-0	
" June "	609- 7-0	
		15202-13-6
Hence difference		142-15-6
Towards this difference of this amount Rs 142-15-6, a sum of Rs 143-9-0 has been credited		

As explained in this Office report No C P R 2/39-40 dated 25-11-39 and H C No 91/41 dated 9-3-42, the total amount misappropriated was only 143/9/0 which has been fully recovered from the culprit M N Singlachar, as noted in the margin The large difference in figures worked out by the Audit Office arriving at a net difference of Rs 499-11-0 appears to be due to the 50 pages ticket books of 0-1-0(Unladen) and 0-2-0 Laden) denominations having been taken into account as books of 100 pages Replies in detail

P T O

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detail have been furnished in respect of this item of objection in the Audit report for 1939-40, which has been submitted separately with this Office report No H C 39/42 Dated 18-9-1942

"C o p y"

MSS

Deputy Commissioner,
Mandya District

Appendix F G —1]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the 194

Date of issue 24 11 42

Signed by Mr GK Rao.

List of enclosures

Codied by

Examined by

Section

File No 109—42

Serial No 7

No

To

L 5188 ✓

The D C Mangalore

Sir

With reference to correspondence ending with your letter No A 5 55-20/39-40 dt 8/10 42 re misappropriation of toll collections by ~~Mr.~~ the Toll Superintendent of the Mangalore Taluq, I am directed to request you to ~~kindly~~ furnish information on the following points early

1 whose was this Toll superintendent

2 Is he an employee of the Mangalore Town Taluq or elsewhere services are taken on loan from any other dept?

3 If he is an employee of the taluq, what is his pay

WD 4161—GPB—60 000—24 10 41

5 4

and the [redacted] service he has put me to
is he working on the [illegible] for in connection with
~~the only reply is that~~
~~the matter~~

I have the
honor
to be very truly yours
Law Dept.

3344/2 55

No A5-5520/39-40

Office of the Deputy Commissioner,
Mandya District, Mandya,
Dated 29th November 1942.

From

Mir Safdar Hussain, Esq , B A ,
Deputy Commissioner, Mandya District, Mandya.

To

C Narayanaswami Naidu, Esq , B A , B L ,
Secretary to the Government of Mysore,
Law Department, Bangalore

Sir,

Subject - Misappropriation of Toll-collections in Mandya Municipality

With reference to your letter No L 5188/M1 109-42-7 dated 24th November 1942 calling for certain particulars about the Toll-Supervisor, I have the honour to state that one Singlachar, a native of Mandya, was appointed as Toll-Supervisor, when the toll was allowed to be collected amani

2 The Toll-Supervisor was appointed for the first time by the President of Mandya Town Municipality He did not hold any appointment in any other office

3 He is not an employee in the Municipality at present

4 He is not in service now in the Municipality His services were dispensed with when the misappropriation was found out

5 I request that as already recommended, sanction of Government may kindly be obtained to drop the matter

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mandya District

HSS

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Appendix F G—1]

SUBJECT

Section Rev

File No 109-42

Serial No 9

Diary No of letter replied to 3344

To

No L 6614

To

The Dy Comr,
Mandya Dist.

Sir

With reference to the correspondence ending with your letter No AS-5-5-20/39-40 dt 22 Nov 1942 in the matter of misappropriation of land-income by the Zail Superintendent of the Mandya Town Mly, I am directed to say that the Government have approved of the proposal contained in your letter

Yours obedtly

for Secretary

General and Revenue Secretariat

( )

the *194*

Date of issue 6/1/43

Signed by Mr GRRao

List of enclosures

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Examined by

WD 04161—GPB—60 000—24 10 41

29/12/42